

Subsidiary Books

Subsidiary Books

For Most of the common Transactions Separate Books are Maintained To avoid Journal Entries. These Books are known as

Subsidiary Books which are part of Journal once a Transaction is Entered into a Subsidiary Book Journal Entry need not be passed. The following are the Subsidiary Books

- i. purchaser books (where in only credit purchase of goods are recorded)
- ii. Sales Book (where in all credit sale of goods are recorded)
- iii. purchase returns Book:- (where in goods returned to Suppliers are recorded)
- iv. Sales returns Book (where in all goods returned by customers are recorded)

Note:- The above four Books are for Goods

- v. Cash Book:- (where in all Cash receipts and all Cash payment including cheques are recorded with discount allowed & discount received)

petty cash book (where in only a receipt from the Head Cashier is recorded & all petty payment are recorded)

Maintaining Several Column Cash for a particular expenditure)

Note:- The above Two Books are for Cash Bills receivable Book:- (where in all Bills receivable received from the customers are recorded.)

Bills payable:- (where in all Bills payable given to the creditors are recorded.)

Note:- The above Two Books are Generally maintained in such organisation where frequency of Bills is more.

Note:- If any Transaction cannot be entered into any one of the above Books for such a Transaction a Journal Entry is to be passed. However for such reasons Journal is also maintained. Very few entries appear in this Book.

It is called Journal proper

Q.22 (H)
B-22

Purchaser Book

Date	Name of Supplier	L. F.	Invoice No.	Amount
5-1-06	Ajay			2,000
1-1-06	Deepak			1,200
5-1-06	Shanker Rao			1,450
	Purchaser Amount			<u>2,650</u>

Sales Book

Date	Name of Customer	L. F.	Invoice No.	Amount
2-1-06	Anand			600
3-1-06	Satish			800
13-1-06	Anand			800
	Total credit Sales			<u>2,200</u>

Purchase Returns Book

Date	Name of Supplier	L.F.	Debit Note Invoice No.	Amount
	Shanker Rao			75

Sales Returns Book

Date	Name of Customer	L.F.	Credit Note Invoice No.	Amount
2-06	Satish			150

1/673

Purchaser ~~Account~~ Book

Date	Name of Suppliers	L F	Invoice No.	Amount
1-8-98	Naveen			1000
5-8-98	Raghu Varma			1,500
6-8-98	Vikram			2000
8-8-98	Sulaiman			1,800
9-8-98	Manoharlal (10% Trade discount)			1,200
10-8-98				1080
14-8-98	Pranod			1,400
17-8-98	Siva Sai Enterprises			1,200
22-8-98	Neelkamal			1,300
31-8-98	Ram Prasad			700
	Purchaser Amount			11980

Sales ~~at~~ book

Amount	Name of the Customer	L F	Invoicing No.	Amount
1000	7-98 Ganga Ram			4000
1500	8-9-98 Mallikarjun			3000
2000	2-9-98 Vithu Swaroop			2000
1800	6-9-98 Shivaji			1000
1000	8-9-98 Gopal (5% Trade discount)			4750
1080	2-9-98 Sitaram			1,800
1400	2-9-98 Tularam			1,300
1200	5-9-98 Vijay Chandra			1,500
1300	30-9-98 Srinivas			1400
700	Total credit Sale			20750
1980				

11/8-19

Purchase Book

date	Name of Supplier	L.F.	Invoice No	Amount
10-5-06	M/s Ramana, Singapore 100 Bags of wheat x 50-10% Trade discount			4500
20-5-06	M/s Ramtal, Calcutta 200 bags of rice x 300-10% Total credit purchase			54000 <u>58500</u>

12/8-20

Purchase Book

date	Name of Supplier	L.F.	Invoice No	Amount
24th June 2 nd	Gupta of Guntur (100 T shirt at Rs 80)			8000
June 6 th	Vijay of Vijayawada (100 Bush shirts at Rs 90 each) Total credit purchases			9000 <u>17000</u>

purchase book

Name of Supplier	L F	Invoice No	Amount
Mohan (four leaves x 65k)			260
Gopi (4 dozen ink bottles x Rs 48)			192
Rao (two dozen writing pads x Rs 96)			192
Kishore (3 dozen Ballpen x 15k)			45
Total credit purchases			689

purchase Book

Name of Supplier	L F	Invoice No	Amount
Dyanora Ltd (5 sets of Dyanora x 4000k - 15% Trade discount)			17000
Bajaj & Co (20 Electric iron x Rs 60) 1200 6 Table Lamps x Rs 35 210			1410
brooks & Co			1410
Total credit purchases			18410

15/8-21

Sales Book

date	Name of Customer	L F	Invoice No	Amount
6-6-06	Krishna Muthy (10 Tables x Rs 60 - 10% Trade discount) 5400 (40 chairs x Rs 20 - 10% Trade discount) 760 10 Tables x Rs 60 - 10% Trade discount 540 40 chairs x Rs 20 - 10% Trade discount 760 540 760 1330			1330
16-6-06	Carni Enterprises (5 Dining tables x 1800 - 10% Trade discount) 8100 (20 chairs x Rs 30 - 10% Trade discount) 540 (2 Dining tables x 600 - 10% Trade discount) 1080			

16/8-21

Sales Book

date	Name of Customer	L F	Invoice No	Amount
1-2-06	Birla Traders			14,000
4-2-06	Kamlesh & Sons			2,000
6-2-06	Mallik & Bros			4,200
8-2-06	Birla Traders			6,500
12-2-06	Little Roses Ltd			5,600
	Total Credit Sales			32,300

Purchases Book

Name of Supplier	L F	Invoice No.	Amount
Rani Kiran			2,000
Rama & Co			1,000
Arvind Stores			5,000
Bhaskar			1,500
Kishore			1,800
Prakash			6,000
Johnny & Co			4,500
Surya & Co			3,500
Total credit purchase			25,300

Purchase Returns Book

Name of the Supplier	L F	Debit Note No.	Amount
Rama & Co			200
Rani Kiran			150
Arvind Stores			500
Bhaskar			100
			950

4/75

Sales Book

date	Name of Customer	Invoice NO	Amount
1-1-98	Jayanthi Traders		10,000
4-1-98	Sukha Rao		5,000
12-1-98	Giri & Co		2,000
18-1-98	Maruthi Stores		4,000
24-1-98	Kesav & Brothers		6,000
25-1-98	Hari		3,000
26-1-98	Ajay		2,600
26-1-98	Krishna		2,400
Total credit Sale.			36,000

Sales return Book

date	Name of Customer	Credit Note No	Amount
14-1-98	Sukha Rao		500
15-1-98	Jayanthi Traders		400
21-1-98	Giri & company		200
31-1-98	Hari		250
			1,350

Purchase Book

Name of Supplier	L F	Invoice No	Amount
Sridhar			4000
Srikanth			3,500
Ramu			4,200
Anurha & Co			4,200
Rao Enterprises			6,500
Vengala Rao			2,900
Total credit purchases			25,300

Sales Book

Name of Customer	L F	Invoice No	Amount
Monan (5% Trade discount)			5,500 x 225
Sridevi Stores			2000
Sireeshai Stall			1,000
Rani Reddy			2000
Sakathi			x 1620
Panga Rao (10% Trade discount)			4,000
Total credit Sale			15,545

Purchase Book

Date	Name of Supplier	L	Debit	Amount
7-3-78	Srikanth			200
13-3-78	Sridhar			400
27-3-78	Anurag & Co			150
31-3-78	Vengala Rao			300
				1000

Sales Book

Date	Name of Customer	L	Credit	Amount
7-3-78	Mohan, 5% Trade Discount			1000
21-3-78	Sreedhar Stall			100
29-3-78	Rami Reddy			100
				1200

Vietnam A/c

12

class	amount	date	particulars	amount
To Cash A/c	2500	1 12 99	By purchases A/c	5000
To purchases	500	8 12 99	By Sales returns A/c	500
returns A/c		11 12 99	By Bank A/c	500
To Sales A/c	2500	15 12 99	By purchases A/c	2500
To Cash A/c	200			
To discount A/c	200			
	8500			5500

Kumari A/c

12

To Sales A/c	20000	1 12 99	By purchases A/c	40000
To purchases	500	10 12 99	By Bank A/c	1500
returns A/c	6000	15 12 99	By purchases A/c	4000
To Cash A/c	600			
To Sales A/c	600			
To Balance c/d	4500			4500
	46500	1 12 2000	By Balance b/d	18400

Singapore A/c

12

To Sales returns A/c	500	1 12 99	By Balance b/d	5000
To purchases	2000	2 12 99	By purchases	

de		Sieman & Co. P.C.	
date	particulars	date	particulars
16-1-98	To purchase return of c/c	11-12	By balance b/d
31-1-98	To balance b/d Bank of c/c	10-1-98	By endorsement of c/c
		24-1-98	By purchase of c/c
		12-2-98	By purchase of c/c
		12-2-98	By purchase of c/c

de		Smith & Co.	
date	particulars	date	particulars
15-1-98	To purchase return of c/c	1-1-98	By balance b/d
31-1-98	To bank	04-1-98	By purchase of c/c
		28-1-98	By purchase of c/c

de		Lampark & Co.	
date	particulars	date	particulars
1-1-98	To purchase return of c/c	1-1-98	By balance b/d
30-1-98	To cash of c/c	10-1-98	By purchase of c/c
31-1-98	To bank of c/c	28-1-98	By purchase of c/c

X 200 A/c

Dr	Particulars	Cr	Date	Particulars	Dr
	To Balance b/d	1000	1-1-89	By Sales returns A/c	450
	To Sales A/c	700	1-7-89	By Sales returns A/c	250
	To part Sales A/c	1,200	1-2-89	By Sales returns A/c	100
			31-3-89	By Cash A/c	1,280
			31-3-89	By Discount A/c	20
		2,900			2,100
	By Balance c/d				

Prima 1000 A/c

Dr	Particulars	Cr	Date	Particulars	Dr
	To Sales A/c	8000	1-1-89	By Balance b/d	1000
	To Bank A/c	4000	15-1-89	By Sales returns A/c	2000
		12,000			2,000

Quintus 1000 A/c

Dr	Particulars	Cr	Date	Particulars	Dr
	To Balance b/d	6000	1-1-89	By Sales returns A/c	600
	To Sales A/c	4,800	31-3-89	By Cash A/c	1,200
			31-3-89	By Discount A/c	10
		12,800			1,210

Kumar a/c		Kumar a/c	
Date	Particulars	Date	Particulars
1.4.99	To Balance b/d	1.4.99	By Cash a/c
6.4.99	To Sales a/c	1.4.99	By Sales return a/c
11.4.99	To Sales a/c	31.4.99	By Balance c/d
1.5.99	To Balance b/d		

Kumar a/c		Kumar a/c	
Date	Particulars	Date	Particulars
1.10.99	To Balance b/d	1.10.99	By Furniture a/c
11.10.99	To Sales a/c	1.10.99	By Sales return a/c
		31.10.99	By Bank a/c
		21.11.99	By Discount a/c

Kumar a/c		Kumar a/c	
Date	Particulars	Date	Particulars
1.1.99	To Purchase return a/c	1.1.99	By Balance b/d
21.1.99	To Bank a/c	8.1.99	By Furniture a/c
		11.1.99	By purchase a/c

Date	Receipts	Dr	Cr	Date	Payments	Dr	Cr
1-1-2006	To Capital A/c	25,000		2-1-06	By Bank A/c		20,000
6-1-06	To Sales A/c	2,000		4-1-06	By purchases A/c		1,200
9-1-06	To Shantikaul Singh	1,225		7-1-06	By Stationery A/c		75
21-1-06	To Prasad Rao's A/c	1,500		12-1-06	By Gopal Singh		525
20-1-06	To Sandeep's A/c	2,200		15-1-06	By Furniture A/c		625
				17-1-06	By Advertisement A/c		400
				23-1-06	By purchases A/c		900
				27-1-06	By drawings A/c		350
				29-1-06	By Salaries A/c		450
				31-1-06	By Rent A/c		300
				31-1-06	By Balance c/d		2,000
			31,225				31,225
1-2-06	To Balance b/d	2,000					

1/1/13

Cash Book

date	particulars Receipts	Rs	Cash	date	particulars	Rs	Amount
1 12-92	To Capital A/c		8000	5 12-92	By Bank A/c		1000
2 12-92	To Sales A/c		1000	10 12-92	By MR YS A/c		2400
10 12-92	To Freight A/c		400	16 12-92	By Furniture A/c		300
12 12-92	To Furniture A/c		800	20 12-92	By Expense A/c		200
15 12-92	To Gro. A/c		1000	24 12-92	By Advertisement A/c		540
				29 12-92	By Drawings A/c		500
				30 12-92	By Bank A/c		1000
				31 12-92	By Salaries A/c		3000
				31-12-92	By Balance c/d		1860
			10800				10800
1 98	To Balance b/d		1860				

Date	Particulars Receipts	Amount	Date	Particulars	Amount
1-4-97	To Capital A/c	30,000	2-4-97	By Intermittent A/c	5000
7-4-97	To Capital A/c	5000	4-4-97	By Intermittent A/c	1000
12-4-97	To Sales A/c	10,000	4-4-97	By Advertisement A/c	300
30-4-97	To Sales A/c	7600	5-4-97	By Insurance A/c	20,000
			15-4-97	By purchase A/c	2,000
			16-4-97	By Bank Interest A/c	300
			22-4-97	By Wages A/c	4,950
			23-4-97	By M. & S. A/c	14,000
			31-4-97	By Balance c/d	50,250
		<u>50,250</u>			
1-5-97	To Balance b/d	14,000			

(1114) (Two columns/double column)

Cash Book (with date & amount column)

Receipts		Amount	Cash	date	payments	Amount	Cash	
By	6-96	To Balance b/d	-	2000	4-8-96	By Bank A/c	-	3000
1	8-96	To Capital A/c	-	5000	5-8-96	By Rajesh A/c	100	5900
2	8-96	To Sales A/c	-	5000	13-8-96	By Bank A/c	-	3500
2	2-96	To Harish's A/c	-	2000	24-8-96	By Stationery A/c	-	200
2	8-16	To Sales A/c	-	2000	31-8-96	By Furniture A/c	-	600
4	8-96	To Interest A/c	-	500	31-8-96	By Balance c/d	-	12,200
8	8-96	To Cash A/c	600	6000				
20	8-96	To Sales A/c	-	2900				
20			600	31400			100	31400
20	96	To Balance b/d	-	12,200				

Date	Particulars	Debit	Credit	Particulars	Debit	Credit
1-1-11	To Balance b/d		5000	By Sohani A/c		
1-1-11	To Mohani A/c	200	8606	By Ramgopal Singh	10	210
1-6-66	To Gupta A/c	20	980	By Ashok's A/c		200
15-6-66	To Sales A/c		500	By Mukesh A/c		300
26-6-66	To Interest A/c		250	By Mohan Lal	25	725
30-6-66				Pirwal A/c		150
				By Wages A/c		250
				By Commission A/c		380
				By Narain Singh	20	5685
				By Balance c/d		9330
1-7-66	To Balance b/d	20	9330		55	
		5685				

3/14

Cash Book

Date	Receipts	U.S. amt	Cash	date	Payment	U.S. amt	Cash
1-3-98	To capital A/c	—	25,000	2-3-98	By purchases A/c	—	5,125
12-3-98	To capital A/c	—	5,000	3-3-98	By stationery A/c	—	125
20-3-98	To sales A/c	—	10,000	7-3-98	By Bank A/c	—	6,000
27-3-98	To sales A/c	—	3,000	9-3-98	By telephone connection A/c	—	5,000
				12-3-98	By purchases A/c	—	10,000
				12-3-98	By wages A/c	—	3,100
				16-3-98	By advertisement A/c	—	4,000
				25-3-98	By Rent A/c	—	2,000
				26-3-98	By expenses A/c	—	300
				27-3-98	By Balance A/c	—	3,450
			39,000				39,000
			3,450				
1-4-98	To Balance b/f						

Date	Receipts	4	Amount	Ct.	Date	Payments	Amount	Ct.
1-6-97	To Balance b/d	-	6660		8-6-97	By Stationery etc		105
1-6-97	To Newspaper etc	40	46		11-6-97	By Wages etc		1250
12-6-97	To Railway etc	-	2150		16-6-97	By Purchases etc		995
19-6-97	To Furniture etc	-	1225		11-6-97	By Hygiene etc	50	1250
22-6-97	To Sales etc	-	5000		20-6-97	By Rent etc		500
20-6-97	To Laff etc	50	3000		28-6-97	By Postage Stamp etc		50
					26-6-97	By Bank etc		2000
					22-6-97	By Repairs etc		150
					31-6-97	By Balance c/d	-	11,705
		90	18,545				50	18,545
1-7-97	To Balance b/d	-	11,785					

Dr. Cash

Cash book.

(1)

Date	Receipts	Dr. Cash		Date	Payments	Cr. Cash	
		Rs.	Paise			Rs.	Paise
1-6-98	To Capital A/c	-	10000	3-6-98	By Mohan's A/c	25	225
5-6-98	To Sales A/c	-	2000	9-6-98	By purchases A/c	-	8000
10-6-98	To Chandras A/c	125	8125	14-6-98	By Bank A/c	-	3000
16-6-98	To Suman's A/c	200	9800	17-6-98	By Hewan's A/c	-	9000
21-6-98	To Dividend A/c	-	500	12-6-98	By Interest A/c	-	100
30-6-98	To Sales A/c	-	6000	19-6-98	By Commission A/c	-	200
				27-6-98	By Bank A/c	-	4000
				3-6-98	By Balance b/d	-	11850
		325	36425			25	36425
1-7-98	To Balance b/d	-	11850				

Date		Receipts	Yr	Amount	Col.	Date	Payments	Yr	Amount	Col.
1-10-98		To Capital A/c	-	6600		1-10-98	By Saln. in A/c			
3-10-98		To Moham A/c	100	2400		7-10-98	By Sid. in A/c		400	
7-10-98		To Ahmed A/c		3000		12-10-98	By Bank A/c		-	6000
10-10-98		To Bank A/c	-	3500		20-10-98	By M. Y. A/c		-	3000
18-10-98		To Sales A/c	-	10000		22-10-98	By postage A/c		-	1000
23-10-98		To Rayis A/c	150	5600		24-10-98	By Furniture A/c		-	1200
25-10-98		To Furniture A/c		600		31-10-98	By Balance f/d		-	11100
28-10-98		To Newspaper A/c	-	50						
30-10-98		To Bank A/c	-	1000						
				250	33310				400	23200
1-11-98		To Balance f/d	-	11410						

Dr

Post Book

Cr

date	Receipt	Dr Amount	Cr Call	date	payments	Dr Amount	Cr Call
1 1 98	10 Capital's A/c	-	-	1 1 98	By Savings A/c	25	4725
1 1 98	10 Raj's A/c	20	192	1 1 98	By Rent A/c	-	1500
1 1 98	10 2 3 5 1 1 1	-	-	1 1 98	By Purchase A/c	-	10000
1 1 98	10 Said A/c	-	1000	1 1 98	By Savings A/c	100	7900
1 1 98	10 Said A/c	-	1000	1 1 98	By Bank A/c	-	5000
1 1 98	10 Insurance claim A/c	-	1000	1 1 98	By Electricity charges A/c	-	200
1 1 98	10 Magazines A/c	-	500	1 1 98	By Bank A/c	-	2000
1 1 98	10 Furniture A/c	-	500	1 1 98	By Balance b/d	-	13450
1 1 98	10 Balance b/d	20	4700			17	1000
			13455				

Date		Particulars		Debit		Credit	
1-01	To Balance b/d		410	1-01	By Bank a/c		1000
1-06	To Sales a/c		4500	5-06	By Stationery a/c		100
1-06	To Cash a/c			8-06	By Mahesh a/c	20	280
8-06	To Suresh a/c	30		12-06	By purchases a/c		1500
30-1-01	To Bank a/c		1000	15-06	By Drawings a/c		500
				20-06	By Cash a/c		1000
				31-06	By Wages a/c		100
				31-06	By Suresh a/c		1970
				31-06	By Bank charges a/c		10
				31-06	By Balance b/d		10130
		30	590			20	5410
1-2-01	To Balance b/d		210				1480

dr 8/6-26

Cashbook

Receipts			Payments		
date	Receipts	Disc. & F. Amount	date	Payments	Disc. & F. Received
1-1-06	To Balance b/d	-	2-01	By Sek wares A/c	150
5-1-06	To Sale of investment	-	3-06	By Salaries A/c	-
5-1-06	10 Cash A/c	-	5-06	By Bank A/c	1150
6-1-06	10 Jikrame A/c	-	10-06	By Drawings A/c	1250
7-1-06	10 Naichie A/c	175	11-06	By Bank charges	-
4-1-06	To Interest A/c	50	12-06	By Dividends on Shares A/c	175
16-1-06	10 Sales A/c	-	13-06	By purchase A/c	10
18-06	10 Dividends on Shares A/c	-	20-06	By Rent A/c	360
			21-1-06	By Balance c/d	2400
21-1-06	To Balance c/d	325			400
					390
					2400
					150
					18590
					3860

12000
3740

2400

78		716 1. 12		716 1. 12		716 1. 12		716 1. 12	
date	Receipts	Dr. to F. B. 12/12	Cash	Bank	date	Payments	Dr. from F. B. 12/12	Cash	Bank
12 97	To Balance b/d		8000	20,000	5 297	By Bank a/c	c	2000	-
12 97	To M. P. a/c	10	17.0		12 297	By purchase a/c		2,250	-
5 297	To Cash a/c	c	-	2000	16 297	By Furniture a/c		1000	-
2 297	To Sales a/c	-	11.00		20 297	By Salaries a/c	50	1450	-
1-12-97	To Saligama a/c		150		22 297	By Salaries a/c	-	750	-
7-12-97	To Sivania a/c	25	25		24 297	By Drawing a/c		1000	-
28 12 97	To Sales a/c		8000		31 297	By Bank a/c	c	3000	
30 12 97	To Cash a/c	c		3000	31 297	By Balance c/d	-	3160	25000
31 2 97	To Radhai a/c	25	25				50	2960	25000
		150	2500	25000					
1 1 98	To Balance b/d	-	560	25000					

By A/c 20

Cash Book

11

Date	Receipts	By	Debit	Cash	Bank	Date	Payments	By	Debit	Cash	Bank
1 06	To Balance b/d	-	5374	15 06	By Bank A/c	c	7000	-			
3 06	To Sales A/c	-	6400	8 06	By Bank A/c	c	700	-			
5 06	To Cash A/c	c	-	7000	10 06	By Amalgam A/c	20	980	-		
6 06	To Sellyam A/c	c	700	12 06	By purchases A/c	-	2500	-			
8 06	To Cash A/c	c	-	700	14 06	By Cash A/c	-	-	-		
14 06	To Bank A/c	c	5000	19 06	By Bank A/c	c	4950	5000			
15 06	To Lakshman A/c	80	150	20 06	By Stationery A/c	-	120	-			
18 06	To Sales A/c	-	7500	21 06	By Commission A/c	-	500	-			
19 06	To Cash A/c	c	-	4950	22 06	By Bank A/c	-	-	-		
25 06	To Manam A/c	-	-	1000	23 06	By Lakshman A/c	-	-	-		
					24 06	By Drawings A/c	-	-	-		
					25 06	By Salaries A/c	-	-	-		
					26 06	By Bank charges	-	-	-		
					27 06	By Insurance premium A/c	-	-	-		
					28 06	By Balance - f/d	-	-	-		
31 06	To Balance b/d	c	25724	20358							
		-	8414	20350							

20	25	6m	2114c
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(a) 10000

Date		Receipts	L. Discreet F. Amount	Cash	Bank	Date		Payments	L. Discreet F. Received	Cash	Bank
4-06		To Balance b/d	-	300	4050	4-06	By Cash at Alc	-	-	250	-
4-06		To Sales Alc	-	80	-	4-06	By B. balance b/d	-	-	-	450
11-4-06		To Shawen & Co Alc	5	235	-	3-4-06	By Krishna & Co Alc	0	0	200	260
5-4-06		To Al. Bros Alc	10	140	90	5-4-06	By Bank Alc	-	-	200	-
5-4-06		To Cash Alc	-	-	200	5-4-06	By Furnitures Alc	-	-	-	150
11-4-06		To Interest on S. M. & Co Alc	-	-	10	6-4-06	By Al. Bros Alc	-	-	-	192
6-4-06		To Balance c/d	-	-	612	6-4-06	By Rent Alc	-	-	-	100
						6-4-06	By Interest on Securities Alc	-	-	-	150
			25	600.5	600.5	7-4-06	By Balance c/d	0	0	25	612
7-4-06		To Balance b/d	-	66	66			-	-	-	612
				35	35						

Cam Book

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Date		Receipts	Cash	Bank	date		payments	Cash	Bank
1 8 96	To Balance b/d				1 8 96	By purchases etc.		500	
7 8 96	To Mr. y's etc	20	1980		9 5 96	By Bank etc		1980	
9 8 96	To Cash etc				13 4 96	By Bank etc		500	
12 8 96	To Sales etc		1500		15 8 96	By Dr. etc		25	
13 8 96	To Cash etc				23 8 96	By Dr. etc		200	
15 8 96	To Bank etc	40	700		23 8 96	By Dr. etc		500	200
22 8 96	To Office etc		200		30 8 96	By Bank etc		2335	4280
26 8 96	To Sales etc		1000						
30 8 96	To Cash etc								
		60	640					640	4280
1 8 96	To Balance c/d		2335	4280					

Bank Book

Date	Receipts	Amount	Cash	Bank	Rate	Payments	Amount	Cash	Bank
3 98	To Balance b/d	-	5000		12 98	By Balance b/d	-	-	8000
23 98	To Donald's A/c	100	8900	1000	4 3 98	By Bank A/c	-	8900	
6 3 98	To Cash A/c	-		8900	4 3 98	By Siva Ramu A/c	-	500	
5 3 98	To Mix's A/c	50	-	5000	5 3 98	By Cash A/c	-		
8 2 98	To Mix's A/c	50		1000	12 1 98	By Drawings A/c	-		1000
8 3 98	To Office use A/c		3500	3500	25 1 98	By Intest A/c	-	2000	8000
10 3 98	To Sales A/c		5000		25 1 98	By Mr J A/c	-		
13 2 98	To Mr A's A/c			2000	30 1 98	By Bank A/c	-	1000	
14 2 98	To Mary's A/c			2000	30 3 98	By Balance c/d	-	500	8100
30 3 98	To Cash A/c	-		1000					
		50	2100	2500				2900	25900

Dr

Cash Book

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date	Ac. Crts	Amount	Cash	Bank	date	payments	Amount	Cash	Bank
1-10-92	To Capital A/c		25000		2-10-92	By Bank A/c		5000	
3-10-92	To Cash A/c			5000	6-10-92	By J. J. W. W. W.		4000	
4-10-92	To Sales A/c		4000		8-10-92	By J. J. W. W. W.		5000	
10-10-92	To Sales A/c		2000		12-10-92	By Commission			500
11-10-92	To Roy Kapur A/c	100	1950		20-10-92	By Interest A/c	100	3000	2900
24-10-92	To Bank A/c		2000		23-10-92	By Cash A/c		3000	2600
26-10-92	To Sales A/c		3800	4000	27-10-92	By Bank A/c		4000	
27-10-92	To Cash A/c			4000	28-10-92	By Postal			
30-10-92	To Capital A/c			1000	30-10-92	Chargers		00	
					31-10-92	By Cash A/c			1000
					1-11-92	By Cash A/c		1000	
					2-11-92	By Cash A/c		500	
					3-11-92	By Cash A/c		500	
11-92	To Balance b/d	11,0	40700	100				4600	
			21,120	4600				40700	1000

date	Receipts	man	Cash	Bank	Sale	Particulars	man	Cash	Bank
10-9-92	To Balance b/d	-	6,550	0.75	31-9-92	By Salary & wages etc	-	8000	-
21-9-92	To Kamist etc	60	4,940	-	1-10-92	By Commission	-	-	2500
4-11-92	To Sales etc	-	10,000	-	6-11-92	By Balance etc	40	9450	-
10-11-92	To Cash etc	-	-	7000	10-11-92	By Bank etc	-	2500	-
20-1-92	To Angalis etc	-	9000	-	2-11-92	By Furniture	-	-	10,000
21-9-92	To Cash etc	-	-	7000	11-11-92	By Travel etc	-	75	-
22-1-92	To Damodair etc	200	4,500	-	21-1-92	By Bank etc	-	1000	-
24-11-92	To Sales etc	-	16,000	-	25-1-92	By Bank etc	-	4800	-
25-1-92	To Cash etc	-	-	4800	30-1-92	By Bank etc	-	5860	-
26-1-92	To Araminder etc	120	5,880	-	30-1-92	By Bank etc	-	6000	-
28-11-92	To Cash etc	-	-	5280	30-1-92	By Charges etc	-	25	-
30-1-92	To Cash etc	-	-	6000	30-1-92	By Balance b/d	-	10,000	-
30-1-92	To Interest etc	-	4350	-				20,000	21,650
			61,520	10,000				61,520	10,000
1-12-92	To Balance b/d	-	10,000	10,000					43,605
			2,000	2,000					

Dr 1/18

Receipts				Payments			
Date	Receipts	Dr	Credit	Date	Payments	Dr	Credit
1 1 92	Balance b/d			4 1 92	By Salaries etc.		
2 1 92	To Raghunath etc	10	950	8 1 92	By Sundry etc		600
6 1 92	To Sundry etc		1000	10 1 92	By Cash etc		600
10 1 92	To Bank etc		800	12 1 92	By Rent etc		800
24 1 92	To Cash etc		2000	14 1 92	By Bank etc		600
15 1 92	To Sundry etc		1000	19 1 92	By Bank etc		1000
17 1 92	To Dividends etc			24 1 92	By Commission etc		200
19 1 92	To Cash etc		1000	26 1 92	By Drawings etc		500
				27 1 92	By Sundry etc		2000
				30 1 92	By Bank etc		20
					By Balance c/d		7580
12 92	To Balance b/d	10	12490			100	12490
			9,090				12,300

Dr

Cr

date	Receipts	Assets			Liabilities			Equity	
		By Balance b/d	Cash	Bank	By Balance b/d	Accounts Payable	Accounts Receivable	Cash	Bank
1-6-99	By Balance b/d	-	5000		1-6-99	By Balance b/d	-		1000
2-6-99	To Cash a/c	c		2000	2-6-99	By Cash a/c	-	1500	
3-6-99	To Sales a/c		7500		3-6-99	By Bank a/c	c	2000	-
4-6-99	To Sales a/c		5000		4-6-99	By Bank a/c	-	5000	
5-6-99	To Cash a/c	c	5000	5000	5-6-99	By Drawings a/c	-		1000
					5-6-99	By Balance c/d	-	9000	5000
			1000	2000				17500	7000
9-6-99	To Balance b/d	-	1000	5000					

Dr		Cash Book				Cr	
Date	Receipts	Particulars	Cash	Bank	Date	Payments	Particulars
1.2.96	To Balance b/d		7324	21500	1.2.96	By Bank B/L	
2.3.96	To Sales A/c		7550		6.3.96	By Bank A/c	10000
3.3.96	To Cash A/c			12000	2.3.96	By Stationery A/c	250
6.3.96	To Kumar's A/c	50	8000	8000	12.3.96	By Wages A/c	2000
6.3.96	To Cash A/c			8000	15.3.96	By Salaries A/c	
8.3.96	To Sales A/c		16000		18.3.96	By Bank A/c	2550
16.3.96	To Suman's A/c		2550		19.3.96	By Ram's A/c	
20.3.96	To Cash A/c			2550	22.3.96	By Tax A/c	
20.3.96	To Sales A/c			6000	30.3.96	By Commission	6000
30.3.96	To Sales A/c		7700		30.3.96	By Bank A/c	50
			47734		30.3.96	By Rent A/c	
						By Balance c/d	30584
		50	50000	50000			47734
1.4.96	To Balance b/d		20884	31250			

date	Receipts	Debit	Cash	Balance	date	Payments	Debit	Cash	Balance
1-2-96	To Capital A/c	-	10000		2-2-96	By Bank A/c		10000	
2-2-96	To Cash A/c		10000	10000	4-2-96	By Furniture A/c	-	-	5000
4-2-96	To Sales A/c		6000		6-2-96	By Electricity A/c	-	-	2500
14-2-96	To Labour A/c		12850		13-2-96	By Wages A/c	-	6500	
22-2-96	To Cash A/c			12850	16-2-96	By Transport	-	60	
24-2-96	To Bank A/c		10000	10000	21-2-96	By Exp. A/c	-	-	17000
26-2-96	To Bank A/c		2500		22-2-96	By Sundry A/c			13550
27-2-96	To Sales A/c		15600		23-2-96	By Bank A/c		13550	10000
28-2-96	To Cash A/c			6000	25-2-96	By Cash A/c		-	2500
28-2-96	To Bank A/c			10000	25-2-96	By Rent A/c		-	2000
					27-2-96	By Wages A/c		4000	10000
					28-2-96	By Electricity A/c		250	-
					31-2-96	By Balance f/d		20000	6750
			56900	46900				56900	46900
31-2-96	To Balance f/d		26350		31-2-96	By Balance			

Dr

Cash Book

Cr

date	Receipts	Discount	Cash	Bank	date	payments	Discount	Cash	Bank
1.1.93	To Balance b/d	-	1600	-	1.1.93	By Balance b/d	-	-	1600
2.1.93	To Bank b/d	100	2000	-	4.1.93	By Bank A/c	-	2000	-
3.1.93	To Sales A/c	-	5000	-	5.1.93	By Ashoka A/c	25	-	2150
4.1.93	To Cash A/c	-	-	2000	9.1.93	By A/c b/d	-	10000	-
6.1.93	To Sales A/c	-	12500	-	12.1.93	By Cash A/c	-	1175	5000
8.1.93	To Dividend A/c	-	2000	2000	15.1.93	By Wages A/c	-	3000	5000
9.1.93	To Cash A/c	-	-	10000	20.1.93	By Bank A/c	-	-	20000
12.1.93	To Bank A/c	-	5000	215	20.1.93	By Sales A/c	-	-	20000
13.1.93	To Sales A/c	-	11200	-	25.1.93	By Bank A/c	-	20000	-
16.1.93	To Goods A/c	150	-	6250	21.1.93	By Sales A/c	-	-	2230
20.1.93	To Bank A/c	-	20000	20000	31.1.93	By Balance c/d	-	11225	21975
26.1.93	To Bank A/c	-	-	20000					
		500	6000	6025			75	6000	
1.2.93	To Balance b/d	-	42425	2000					

Cash Book				Bank			
Date	Receipts	Dr	Cash	Date	Payments	Cr	Bank
1.4.72	To Balance b/d	-	460	1.4.72	By Balance b/d	-	2800
24.4.72	To Cash etc	-	1600	24.4.72	By Cash etc	-	1600
24.4.72	To Sales etc	-	400	24.4.72	By Wages etc	-	1000
24.4.72	To Agents etc	50		24.4.72	By purchases etc	-	300
15.4.72	To Newspaper etc	-	215	11.4.72	By Ram's etc	10	890
20.4.72	To Agents etc	-	1100	13.4.72	By Bicycle etc	-	1150
21.4.72	To Cash etc	-	1500	17.4.72	By Taxes etc	-	200
24.4.72	To Balance b/d	-	5000	18.4.72	By Agents etc	-	1250
			5000	18.4.72	By Bank charges etc	-	10
			4085	24.4.72	By Bank etc	-	1100
			50	24.4.72	By Balance c/d	-	175
			4085				2800
22.4.72	To Balance b/d	-	1175	22.4.72	By Balance b/d	-	1040

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Call Book

Date	Receipts	L F	Dinwant Amount	Cash	Bank	Date	Payments	L F	Dinwant Amount	Cash	Bank
1-8-92	To Balance b/d	-	-	4000	-	1-8-92	By Balance b/d	-	-	-	3200
2-8-92	To Capital A/c	-	-	15000	-	3-8-92	By Bank A/c	c	-	9000	-
3-8-92	To Cash A/c	c	-	-	9000	4-8-92	By Vikram's A/c	-	175	-	4350
8-8-92	To Sales A/c	-	-	10,000	-	5-8-92	By purchases A/c	-	-	3,200	-
12-8-92	To Debtors A/c	-	200	8000	-	6-8-92	By Salaries A/c	-	-	1800	-
14-8-92	To Cash A/c	c	-	-	5000	10-8-92	By Salaries A/c	-	-	540	-
18-8-92	To Anand's A/c	-	-	6000	-	14-8-92	By commission	-	-	-	-
21-8-92	To Cash A/c	c	-	-	6000	16-8-92	By Bank A/c	c	-	5000	-
26-8-92	To Sales A/c	-	-	3000	-	21-8-92	By Drawings A/c	-	-	500	-
						24-8-92	By Bank A/c	c	-	6000	-
						24-8-92	By packing charges	-	-	200	-
						27-8-92	By Anand's A/c	-	-	-	6000
						29-8-92	By Rent A/c	-	-	-	1500
						31-8-92	By Salaries A/c	-	-	2000	-
						31-8-92	By Balance c/d	-	-	18,760	4450
			200	46000	20000				175	46000	20,000

Cash Book

Date	Receipts	Account F. Amount	Cash	Bank	Date	Payments	Account F. Amount	Cash	Bank
1-1-97	To Balance b/d	-	25,600	35,130	2-1-97	By Cash a/c	-	-	15,000
2-1-97	To Bank a/c	-	15,000	-	3-1-97	By Wages a/c	-	6,250	-
12-1-97	To Sales a/c	-	5,000	-	3-1-97	By Salaries a/c	-	-	8,000
15-1-97	To Shipments a/c	-	12,000	-	6-1-97	By purchases a/c	-	4,250	-
16-1-97	To Cash a/c	-	-	12,000	8-1-97	By Transport a/c	-	40	-
19-1-97	To Income Tax a/c	-	-	615	18-1-97	By Bank a/c	-	12,000	-
25-1-97	To X's a/c	-	-	6130	20-1-97	By Furniture a/c	-	-	3,220
31-1-97	To Cash a/c	-	-	3250	22-1-97	By Amile a/c	-	-	13,420
31-1-97	To Interest on Investment a/c	-	950	-	26-1-97	By Rent a/c	-	-	4,000
					28-1-97	By Drawings a/c	-	-	2,150
					31-1-97	By Bank a/c	-	3,250	-
					31-1-97	By Bank charges a/c	-	-	75
					31-1-97	By Balance c/d	-	32,760	14,260
			58,550	53,125				58,550	53,125

12/7-24

(Multi column) CashBook

Date	Receipts	Amount Received	Cash	S.B.I.	B.O.I.	Date	Payables	Amount Received	Cash	S.B.I.	B.O.I.
21-5-06	To Balance b/d	-	150	25,000	-	21-5-06	By Balance b/d	-	-	-	3000
21-5-06	To Maxum Bros & Co	150	-	-	5,350	21-5-06	By Bank Charge	-	-	-	3
21-5-06	To S.B.I. A/c	-	-	-	5000	21-5-06	By purchase A/c	-	-	19,000	-
21-5-06	To S.B.I. A/c	-	5000	5000	-	21-5-06	By B.O.I. A/c	-	-	5000	-
						21-5-06	By Cash A/c	-	-	5000	-
						21-5-06	By Drawings A/c	-	2000	2000	-
						21-5-06	By advance Salaries	-	-	-	1000
						21-5-06	By Balance c/d	-	3150	5000	6342
		150	5150	25000	10350			-	5150	25000	10350
22-5-06	To Balance b/d	-	6000	5000	6342						
			3150								

(with two columns)

CashBook

(with two columns)

(with two columns)

Dr		Cr		Dr		Cr	
Date	Receipts	Amount allowed	Bank	Date	payments	Amount received	Bank
1-1-06	To Cash A/c	-	25,000	31-06	By purchases A/c	-	800
5-1-06	To Sales A/c	-	600	9-1-06	By Chandulali A/c	15	485
7-1-06	To Amarnath A/c	25	825	10-1-06	By Furniture A/c	-	800
12-1-06	To petty cash A/c	-	100	12-1-06	By petty cash A/c	-	100
14-1-06	To Interest on Investment A/c	-	750	16-1-06	By Dharam Veer A/c	20	480
22-1-06	To Allaiddin A/c	20	990	14-1-06	By Advertisement A/c	-	350
				28-1-06	By Salaries A/c	-	1200
				31-1-06	By Rent A/c	-	420
				31-1-06	By balance c/d	-	23580
		45	2825			35	2825
1-2-06	To Balance b/d	-	23580				